

State of South Dakota

EIGHTY-FOURTH SESSION
LEGISLATIVE ASSEMBLY, 2009

546Q0358

HOUSE BILL NO. 1273

Introduced by: Representatives Lucas, Iron Cloud III, and Killer and Senators Bradford, Bartling, and Maher

1 FOR AN ACT ENTITLED, An Act to revise the conditions where the state may enter into tax
2 collection agreements with Indian tribes.

3 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF SOUTH DAKOTA:

4 Section 1. That § 10-12A-4 be amended to read as follows:

5 10-12A-4. The department may enter into tax collection agreements with any Indian tribe
6 under the provisions of this chapter and chapter 1-24. These agreements may provide for the
7 collection of any of the following state taxes and any tribal taxes imposed by a tribe that are
8 identical to the following state taxes:

- 9 (1) The retail sales and service tax imposed by chapter 10-45;
- 10 (2) The use tax imposed by chapter 10-46;
- 11 (3) The contractors' excise tax imposed by chapter 10-46A;
- 12 (4) The alternate contractors' excise tax imposed by chapter 10-46B;
- 13 (5) The cigarette tax imposed by chapter 10-50;
- 14 (6) The motor vehicle excise tax imposed by chapter 32-5B;
- 15 (7) The fuel excise tax imposed by chapter 10-47B;



1 (8) The wholesale tax on tobacco products imposed by chapter 10-50;

2 (9) The amusement device tax imposed by chapter 10-58;

3 (10) The gross receipts tax on visitor related businesses imposed by chapter 10-45D;

4 (11) The excise tax on farm machinery, attachment units, and irrigation equipment
5 imposed by chapter 10-46E;

6 (12) The taxation of telecommunications companies imposed by chapter 10-33A;

7 (13) The access fee imposed on local exchange service lines, cellular telephones, and
8 radio pager devices imposed by § 49-31-51.

9 The agreement may provide for the retention by the department of an agreed-upon
10 percentage of the gross revenue as an administrative fee.